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## RESOLUTION

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### RELATING TO REAL PROPERTY TAX COMPROMISES.

WHEREAS, the Council's policy relating to real property tax compromises was established by the adoption of Resolution 11-259, which provides for real property tax compromises when a charitable organization that is otherwise eligible for an exemption fails to file a timely application for an exemption and the charitable organization becomes delinquent in its payment of taxes due; and

WHEREAS, the Windward Retreat Center is a nonprofit entity that currently leases state land located in Kaaawa, TMK: 5-1-14: Portion of 47 (Tract or Part 1); and

WHEREAS, although a claim for an exemption has been filed for future tax years, Windward Retreat Center did not meet the filing deadlines for past tax years since 2007, in part due to a delay in filing of the lease by the state, and must bear the tax burden of several years of unpaid taxes; and

WHEREAS, nonprofits provide contributions that better the general social fabric of the community; and

WHEREAS, in anticipation of hardship to remit the omitted property taxes, the Council believes it is imperative that the Windward Retreat Center be granted a tax liability reduction by compromise; and

WHEREAS, Section 8-1.3(l), ROH, requires the Council to approve any real property tax compromises made by the Director of Budget and Fiscal Services ("Director") when the taxpayer's claim exceeds \$500; and

WHEREAS, Resolution 11-259 provides that for claims involving a property or a portion of a property for which property taxes are delinquent, it shall be the policy of the Council to approve the compromise of the claim in an amount not to exceed the minimum tax for every six months or portion thereof that the real property taxes are delinquent, provided the delinquency was not willful; and

WHEREAS, The Council believes that a one-time compromise of the real property taxes currently assessed on the Windward Retreat Center should be granted in order to ease the tax burden on the nonprofit; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that the Council urges the Director of Budget and Fiscal Services to submit to the Council a



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request to grant a one-time compromise of the real property taxes owed by the  
Windward Retreat Center; and

BE IT FINALLY RESOLVED that copies of this Resolution be transmitted to the  
Mayor and the Director of Budget and Fiscal Services.

INTRODUCED BY:

Ann Kobayashi

Ernest Martin

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DATE OF INTRODUCTION:

June 19, 2012  
Honolulu, Hawaii

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Councilmembers

CITY COUNCIL  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII  
C E R T I F I C A T E

**RESOLUTION 12-151, CD1**

Introduced: 06/19/12 By: ANN KOBAYASHI

Committee: BUDGET

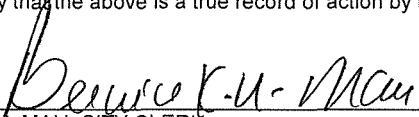
Title: RESOLUTION RELATING TO REAL PROPERTY TAX COMPROMISES.

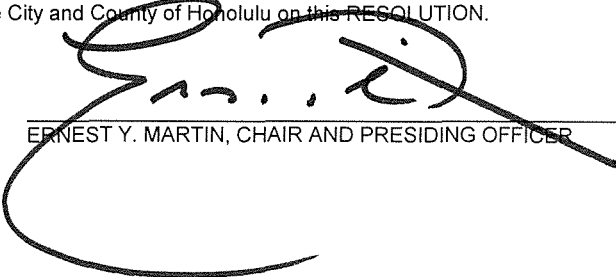
Links: [RES12-151](#)  
[RES12-151, CD1](#)  
[CR-208](#)

Voting Legend: Y= Aye, Y\* = Aye w/Reservations, N = No, A = Absent, ABN = Abstain

BUDGET	06/25/12	CR-208 – RESOLUTION REPORTED OUT OF COMMITTEE FOR ADOPTION AS AMENDED IN <u>CD1</u> FORM.			
COUNCIL	07/11/12	CR-208 AND RESOLUTION 12-151, CD1 WERE ADOPTED.			
ANDERSON	Y	BERG	Y	CACHOLA	Y
GARCIA	Y	HARIMOTO	Y	KOBAYASHI	Y
				CHANG	Y
				MARTIN	Y
				GABBARD	A

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this RESOLUTION.

  
BERNICE K. N. MAU, CITY CLERK

  
ERNEST Y. MARTIN, CHAIR AND PRESIDING OFFICER